

Module 4B Simulation

Identifying Dependents as a Single Taxpayer with Children

1 2 3 4 5 6 7 8 9



In this simulation, you will take on the role of Samantha Nichols in order to learn how to identify dependents as a single taxpayer

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Module 4B Simulation



You are single. You live in the United States. You have one child, Joanna, who is five years old.

You work as a computer operator for the Midlands Paper Company.

You can not be claimed as a dependent on any other person's return.

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**Module 4B
Simulation**

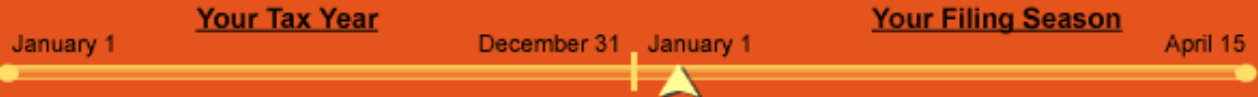
Joanna lived with you for the entire year. Joanna's support comes from you and her father. You and Joanna's father were never married.

Each month, Joanna's father sends you a \$200 check for child support. You spend an additional \$700 a month providing support for Joanna, including her food, clothing, medical expenses, and half of the housing costs.

In the summer, Joanna spent a two-week vacation with her father.

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Module 4B Simulation



You receive your Form W-2 from Midlands. You have earned \$39,125 from your job.

To review your personal information, click ***My Profile*** below.

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My Profile

My Profile

Name: Samantha Nichols

Employment: Computer operator at Midlands Paper Company

Marital status: Single

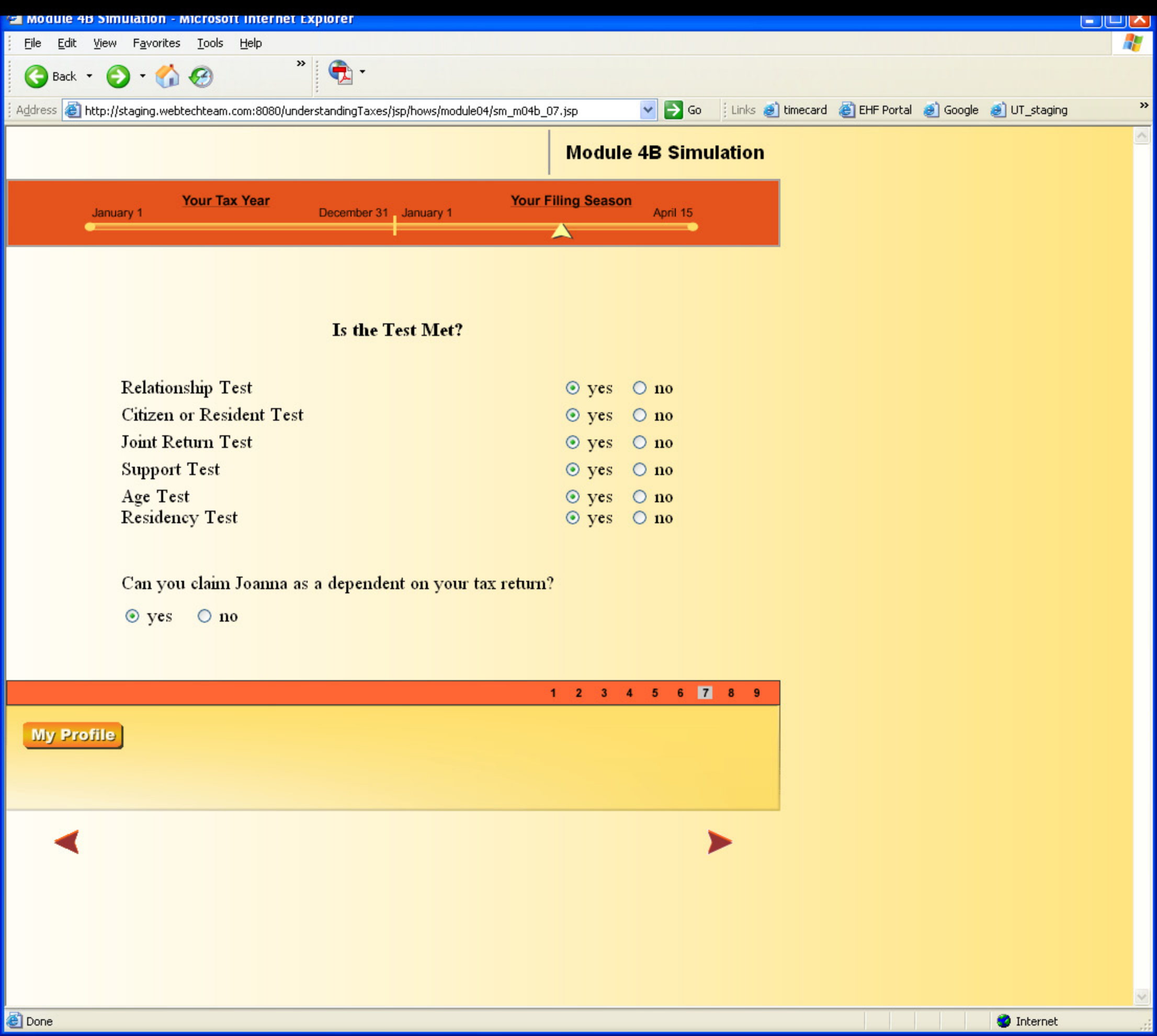
Spouse's name (if any): N/A

Children: Joanna, age 5

U.S. citizen: Yes

Other: Joanna lived with you for the entire year. Joanna's support comes from you and her father. You and Joanna's father were never married. Each month, Joanna's father sends you a \$200 check for child support. You spend an additional \$700 a month providing support for Joanna, including her food, clothing, medical expenses, and half of the housing costs. In the summer, Joanna spent a 2-week vacation with her father. You can not be claimed as a dependent on any other person's return.





Module 4B Simulation



Let's review the solution

Joanna meets the Relationship Test — she is your daughter.

Joanna meets the Citizen/Resident Test — she is a United States citizen.

Joanna meets the Joint Return Test — she has no income and will not file a tax return this year.

Joanna meets the Age Test — she is 5.

Joanna meets the Support Test — Joanna did not provide over 50% of her own support.

Joanna meets the Residency Test — She lived with you more than 6 months.

All of the tests are met. You **can** claim Joanna as a dependent on your tax return.

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My Profile

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Congratulations, Samantha! You've successfully identified Joanna as a dependent.

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